

**AMENDMENTS TO THE CLAIMS:**

This listing of claims will replace all prior versions, and listings, of claims in the application:

1.-7. (Canceled).

8. (New) A water-in-oil emulsion preparation for external use on the skin, wherein the oil phase comprises a mixture of an ester compound obtained by esterifying the following ingredients (A), (B) and (C); an ester oil; a surfactant; and an oil other than ester oil, and that the aqueous phase comprises an aqueous solution of a water-soluble inorganic salt:

(A) a polyhydric alcohol,

(B) a fatty acid and/or hydroxy fatty acid each having 8 to 30 carbon atoms and

(C) a dibasic carboxylic acid having 12 to 30 carbon atoms,

in which preparation, the compounding amounts of the respective ingredients in the oil phase are such that, based on the total mass of the ester compound, the ester oil, the surfactant and the oil other than ester oil, the compounding amount of the ester compound is 0.1 to 30 % by mass, that of the ester oil is 1 to 99 % by mass, that of the surfactant is 0.01 to 40 % by mass and that of the oil other than ester oil is 0.01 to 98 % by mass; the compounding amount of the water-soluble inorganic salt in the aqueous phase is 0.01 to 10 % by mass, based on the total mass of the water-soluble inorganic salt and water; and the ratio by mass of the oil phase to the aqueous phase is 10:90 to 90:10.

9. (New) The preparation according to claim 8 wherein the mixing ratio in the esterification is such that the ratio of ingredient (A) : ingredient (B) : ingredient (C) is 1.0 mole : 1.0 to 2.5 moles : 0.25 to 1.0 mole.

10. (New) The preparation according to claim 8 wherein the use ratio of the ester compound to the ester oil in the oil phase is 1:99 to 95:5.

11. (New) The preparation according to claim 9 wherein the use ratio of the ester compound to the ester oil in the oil phase is 1:99 to 95:5.

12. (New) The preparation according to claim 8 wherein the preparation also includes at least one additional excipient acceptable for application to the skin selected from powder ingredients, humectants, natural water soluble macromolecules, semi-synthetic water soluble macromolecules, synthetic water soluble macromolecules, inorganic water soluble macromolecules, ultraviolet absorbers, sequestering agents, lower alcohols, polyhydric alcohols, monosaccharides, oligosaccharides, polysaccharides, amino acids, organic amines, synthetic resin emulsions, pH-adjusting agents, vitamins, antioxidants, antioxidant's assistants and perfumes.

13. (New) The preparation according to claim 8 wherein the polyhydric alcohol is one having 3 to 6 hydroxyl groups.

14. (New) The preparation according to claim 8 wherein the polyhydric alcohol is at least one selected from glycerol, glycerol condensates, trimethylolpropane, pentaerythritol, trimethylolethane, sorbitol, xylitol, sucrose, glucose, fructose and mannitol.

15. (New) The preparation according to claim 8 wherein ingredient (A) is glycerol, ingredient (B) is behenic acid, and ingredient (C) is eicosanedioic acid.

16. (New) The preparation according to claim 8 wherein the ester oil is at least one selected from isopropyl myristate, cetyl octanoate, octyldodecyl myristate, isopropyl palmitate, butyl stearate, hexyl laurate, myristyl myristate, decyl oleate, hexyldecyl dimethyloctanoate, cetyl lactate, myristyl lactate, octyldodecyl lactate, lanolin acetate, isocetyl stearate, isocetyl

isostearate, cholesteryl 12-hydroxy-stearate, ethylene glycol di-2-ethylhexanoate, dipentaerythritol fatty acid ester, N-alkyl glycol monoisostearate, neopentyl glycol dicaprate, diisostearyl malate, glycerol di-2-heptylundecanoate, trimethylolpropane tri-2-ethylhexanoate, trimethylolpropane triisostearate, pentaerythritol tetra-2-ethylhexanoate, glycerol tri-2-ethylhexanoate, glycerol tri(caprylate, caprate, myristate and stearate), trimethylolpropane triisostearate, cetyl 2-ethylhexanoate, 2-ethylhexyl palmitate, glycerol trimyristate, glycerol tri-2-heptylundecanoate, methyl esters of castor oil fatty acids, oleyl oleate, glycerol acetate, 2-heptylundecyl palmitate, diisobutyl adipate, (adipic acid, 2-ethylhexanoic acid and stearic acid) oligoesters of glycerol, (2-hexyldecanoic acid and sebacic acid) oligoesters of diglycerol, 2-octyldodecyl N-lauroyl-L-glutamate, di-2-heptylundecyl adipate, ethyl laurate, di-2-ethylhexyl sebacate, 2-hexyldecyl myristate, 2-hexyldecyl palmitate, 2-hexyldecyl adipate, diisopropyl sebacate, 2-ethylhexyl succinate, avocado oil, camellia oil, turtle oil, macadamia nut oil, corn oil, sunflower seed oil, mink oil, olive oil, rapeseed oil, egg yolk oil, sesame oil, persic oil, wheat germ oil, sasanqua oil, castor oil, linseed oil, safflower oil, grapeseed oil, cotton seed oil, perilla oil, soybean oil, peanut oil, tea seed oil, kaya oil, rice germ oil, Japanese tung oil, jojoba oil, germ oil, evening primrose oil, glycerol trioctanoate, glycerol triisopalmitate, ethyl acetate, butyl acetate and triethyl citrate.

17. (New) The preparation according to claim 8 wherein the ester oil is a branched ester oil.

18. (New) The preparation according to claim 8 wherein the oil other than ester oil is at least one selected from solid fats and oils, waxes, hydrocarbon oils, higher fatty acids, higher alcohols and silicone oils.

19. (New) The preparation according to claim 8 wherein the water-soluble inorganic salt is at least one selected from alkali metal salts and alkaline earth metal salts of inorganic strong acids.